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Leah S. Palmer
Senior Campaign Finance Analyst
Federal Election Commission
999 E Street, NW
Washington, DC 20463

RE: Courtney for Congress, FEC ID C00410233
April Quarterly Report (1/1/07 to 3-31-07)

Dear Ms. Palmer:

This is in response to your letter of July 26, 2007 regarding the April Quarterly Report of the Courtney for Congress committee.

Your letter raised three concerns about the report. First you note that a debt shown on the Committee's previous report (Lon Siedman) was not shown on the April report. Second, you express concerns regarding certain debts payable to ADP which vary slightly from the Year End Report. And finally you note that the Schedule D shows debts with beginning balances which were not disclosed in the previous report.

Concerning the debt of to Mr. Siedman, this debt was paid during the April Quarterly reporting period. Mr. Siedman was paid via ADP Payroll. The April Quarterly report is being amended to clarify that the payments were made to Mr. Siedman and not to ADP.

Your second concern was with the ADP debt. These amounts on the Year End report were estimated amounts and were so noted in that report. When the actual amounts become clear to the Committee the amount due was shown as the beginning balance on the April report. Given that it was originally noted that the amount due was estimated and we felt the amount of variance was de minimus we did not feel it necessary to amend the prior report.

Finally the third item in your letter concerned debts which show outstanding beginning balances but the debts were not included on your previous report. Both of these instances involved debt which was disclosed in the Year End Report specifically debt to Ms. Ivy Macklin and the debt to Mr. Siedman but were paid via ADP. The amended April Quarterly report will properly show the debt to each individual being paid.

It is hoped that this letter along with the Amended Quarterly report clarifies these matters. Thank you.

Sincerely,
Tim Poloski
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